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मध्यप्रदेश राजपत्र

(असाधारण)
प्राधिकार से प्रकाशित

क्रमांक 359]

भोपाल, सोमवार, दिनांक 28 सितम्बर 2020—आश्विन 6, शक 1942

नगरीय विकास एवं आवास विभाग
मंत्रालय, वल्लभ भवन, भोपाल

Bhopal, the 28th September 2020

Not. No.204, F 1 -246/2020/18-3, In exercise of the powers conferred by section 433 read with section 138 of the Madhya Pradesh Municipal Corporation Act, 1956 (No. 23 of 1956) and sections 355 and 356 read with section 126 of the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961), the State Government, hereby, makes the following rules for determination of taxable property value for the purpose of calculating property tax namely:-

RULES

1. **Short title and commencement.-** (1) These rules may be called the Madhya Pradesh Municipality (Determination of taxable property value of building/land) Rules, 2020.

- (2) They shall come into force from the date of their publication in the Madhya Pradesh Gazette.

2. Definitions.- In these rules, unless the context otherwise requires,-

- (a) “Act” means the Madhya Pradesh Municipal Corporation Act, 1956 or the Madhya Pradesh Municipalities Act, 1961;
- (b) “Annexure” means annexure appended to these rules;
- (c) “Annual Letting Value” means annual letting value determined under Rule 5 of the Madhya Pradesh Municipality (Determination of annual letting value of building/land) Rules, 1997;
- (d) “Assessment Form” means the form appended to these rules;
- (e) “Collector” means collector as specified in India Stamps Act, 1899 (No. 2 of 1839);
- (f) “Collector Guidelines” means guidelines issued by the collector under the provisions of Madhya Pradesh Preparation and Revision of Market Value Guidelines Rules, 2018 for determining market values of building and lands;
- (g) “Commercial or Industrial” means such building or land on which any business is carried-on, shop is being run, workshop is established, trade, business is being done or any other similar activities are being conducted or is reserved for such activities;
- (h) “Constructed Area” means the constructed area of each floor of the house owned by the owner of building/land;

- (i) **“Municipality”** means any Municipal Corporation constituted under section 7 of the Madhya Pradesh Municipal Corporation, Act 1956 or any Municipal Council or Nagar Parishad constituted under section 5 of the Madhya Pradesh Municipalities Act, 1961, as the case may be;
- (j) **“Municipal Officer”** means in case of Municipal Corporation the Municipal Commissioner or any officer or servant of the Municipal Corporation as authorized by him in this behalf and in case of Municipal Council and Nagar Parishad the Chief Municipal or any officer or servant of the relevant Municipal Council or Nagar Parishad as authorized by him in this behalf;
- (k) **“Residential”** means any land reserved for residential purposes or any building constructed for residential purposes which are being used for the residential purpose, provided that it shall not include any building which was constructed for the residential purpose but is being used for commercial purpose;
- (l) **“Taxable Property Value”** taxable property value determined under Rule 5 of these rules;
- (m) **“Year”** means, financial year which shall start from 1st April and expire on the next 31st March.

3. **Classification of Municipal Area.-** Every municipality shall classify the municipal areas according to classification of areas of the concerned district determined under collector guidelines for relevant year:

Provided that in case of ambiguity in classification of any area, the classification shall be validated according to opinion of the collector.

4. **Classification of buildings and lands.-** Every municipality shall classify the building and lands situated in municipal area according to the classification of buildings and lands determined under collector guideline for the relevant year:

Provided that in case of ambiguity in classification of any building or land, the classification shall be validated according to opinion of the collector.

5. **Determination of Taxable Property Value.-** Every municipality shall determine taxable property value of every building and land situated in municipal area based on following principles-

- (1) In the year of notification of these rules, the taxable property value of building or land shall be equal to annual letting value of said building and land.

- (2) In the next year the minimum increase in property tax value of building or land shall be according to percentage increase in market value of building and land determined under collector guideline in the present year over the last year as shown in example at annexure 1:

Provided that if in the current year the increase in market value of building or land determined under collector guideline is more than 10 percent over the previous year, the maximum increase in taxable property value shall be limited to 10 percent:

Provided further that in case there is reduction in Collector Guidelines rates or there is no increase in rates, the taxable property value shall remain same as in the previous years.

- (3) (a) The taxable property value of newly constructed properties in the municipal limits after notification of these rules shall be determined according to the taxable property value of that zone as defined in sub-rule (1) and taxable property value for any year shall be calculated accordingly;
- (b) The taxable property value of any land and building after notification of these rules, whose taxable property value has not been determined by the municipality earlier, shall be determined by the municipality under criteria defined in sub-rule (1) according to the taxable property value of building and land in the nearest vicinity, and for any year the taxable property value shall be calculated accordingly;
- (c) The taxable property value of buildings and lands included in the municipal limits due to expansion of the municipal area shall be determined by the municipality under criteria defined in sub-rule (1) according to the taxable property value of buildings and lands in the nearest vicinity and for any year taxable property value shall be calculated accordingly.

6. Adoption of resolution by municipality.- It shall be essential for every municipality to adopt a resolution by including the following points, within maximum one month from the date of commencement of each financial year-

- (i) Determining rates of property tax which shall not be less than six percent and more than ten percent of the taxable property value under the provisions of section 135 of the Municipal

Corporation Act, 1956 in case of municipal corporation and under section 127-A of the Municipalities Act, 1961 in cases of municipal council and nagar parishad;

- (ii) Determining rates of taxable property value of buildings and lands, per square meter per annum for the constructed area of the buildings and per square meter per annum area of the lands, under rule 5;
 - (iii) Fixing date within which the return and the payment of the amount of property tax by the owners of buildings or land shall be essential;
 - (iv) Determining rate of surcharge if the return along with the amount of property tax is not filed within the date fixed under clause (iii).
7. **Prevailing of the last year rates in case the resolution is not adopted.-** If in any year the municipality does not adopt the resolution under the provisions of Rule 6, the owners of buildings/lands shall in an interim way deposit the amount of the tax along with the return on the basis of last year's rate and on the declaration of the rates for the current year the revised return along with the amount of difference, if any, shall be deposited.
8. **Publication of the resolution.-** As soon as a municipality adopts the resolution under rule 6, the resolution shall be published by the Municipal Officer on the website of the municipality and at least two daily newspapers which are in circulation in the municipal area concerned for the information of the citizens and the copies of such resolutions shall be kept in all the offices of the municipality for the perusal of citizens.
9. **Calculation of taxable property value.-** On the basis of the rates determined under rule 5, the taxable property value shall be calculated after deducting the following on the net taxable property value arrived as such, subject to provisions of section 136, in case of Municipal Corporations and sub-section (2) of section 127-A in case of Municipal Council and Nagar Parishads, the property tax shall be payable at the rate fixed under rule 6.

For the purpose of maintenance of buildings Ten percent, and in addition if owner of any building has installed proper technical instruments for water recharging, ground water conservation or grey water recycling, then owner shall be eligible for further deduction of 6

percent in addition to the 10 percent deduction for maintenance only for the year in which technical instruments have been installed.

10. Self-assessment of the property tax.-

- (1) Every owner of the building or land of the municipal area, shall himself calculate the taxable property value of his property and the amount of the property tax as per the rates of taxable property value described in resolution published by the municipality as per the provisions of rule 8 by adding the amount of water tax and the consolidated amount of general sanitary cess, general lighting tax and general fire tax and any other cess determined by the State Government under sub-section (5) of Section 132 of Madhya Pradesh Municipal Corporation Act, 1956, in case of Municipal Corporations, and sub-section (5) of Section 127 of the Madhya Pradesh Municipalities Act, 1961 in case of Municipal Councils and Nagar Parishads, in the amount of property tax payable and after indicating the information in the return appended to these rules, deposit the consolidated amount of the aforesaid taxes in the municipality within the prescribed time alongwith the return.
- (2) If any person is the owner of more than one house or land in the municipal area, then every such owner shall pay the amount along with the separate return for each building or land, provided that the consolidated taxable property value of all his buildings and lands or both, shall be deemed to be the basis for purpose of exemption under the provisions of clause (b) of section 136 in case of Municipal Corporations and clause (b) of subsection (2) of Section 127-A in case of Municipal Councils and Nagar Parishads. If the owner of buildings or land finds any mistake in the return filed by him as above, then such owner of building or land may submit the revised return within sixty days from the date on which he had submitted the return and if the amount of property tax exceeds according to the revised return, then he shall deposit such amount in the municipality along with the revised return:

Provided that if the amount of property tax deposited earlier exceeded according to the revised return, then he may demand to refund such excess amount and after scrutinizing of the demand is found to be correct, then Municipal Officer shall order to refund such excess amount.

11. **To declare systems for depositing the amount of tax.-** Each municipality shall declare various systems for depositing amount of property tax like online, counters or designated agencies and bank branches etc.
12. **Scrutiny of the return.-** If on the scrutiny of return received under Rule 10, it is found by the municipal officer that any information mentioned therein is not correct or is doubtful or he deems it necessary to re-assess the taxable property value due to any reason, then the municipal officer may take action for the re-assessment of the taxable property value under the provisions of the Act:

Provided that in the re-assessment, the variations up to ten percent on either side shall be ignored, but where the variation is more than ten percent, the owner of land or building, as the case may be, shall be liable to pay such penalty which will be equal to five times of the amount of difference of self-assessment made by such owner and the re-assessment made by the municipality:

Provided further that against the order passed by the Municipal Officer under the first proviso, an appeal may be filed before the Mayor-in-Council in case of Municipal Corporation and President-in-Council, in case of Municipal Council or Nagar Parishad within thirty days from the date of passing the orders, on which the Mayor-in-Council or the President-in-Council as the case may be, after hearing the parties concerned, shall give its decision, which shall be final:

Provided also that the scrutiny of the return deposited under rule 10, shall be completed within three years from the receipt of return or before the expiry of the next financial year, whichever is earlier. After the expiry of the said period the return shall not be scrutinized.

- 13. Procedure on non-submission of return.-** If any owner of building or land does not deposit the amount of tax in the municipality along with the return, within the fixed date, then apart from the taxable amount, the surcharge at the rate determined under Rule 6 shall be payable.
- 14. To provide details of property tax ledger to taxpayers.-** As far as possible each property taxpayer shall be provided details of his property tax ledger online by each municipality. The ledger shall contain details of amount of property tax due and payments made against the tax due during any period.
- 15. Repeal.-** All rules, sub-rules, byelaws, orders etc. if any, on the subject, in force at the time being, shall be repealed on the date of publication of these rules in the Madhya Pradesh Gazette:

Provided that any rule, sub-rule, byelaws or order made or any action taken under the rules so repealed shall be deemed to have been made or action taken under the corresponding provisions of these rules.

Annexure-1
(see rule 5)

Year of Notification: Determination of Taxable Property Value

Year of Notification	Taxable Property Value of Building and Land (Rs/Sq.M)= Annual Letting Value of Present Year (Rs/Sq.M)
2020-21	170 (if Annual Letting Value is Rs. 170 in the year of notification)

Determination of Taxable Property Value for Next Year

Year	Market Value of Building determined under Collector Guideline (Rs/Sq.M)	Increase in Market Value (Percentage)	Taxable Property Value (Rs/Sq.M)
2019-20	42800		
2020-21	46500	12.85	
2021-22			192

Appendix
[see rule 10 (1)]

Return for the self-assessment of property tax

1.	Name of the owner of the property (Father's/Husband's name and permanent address with Telephone No. if any)	
2.	Full address of the property, where it is situated	
3.	Constructed area:[rule 2 (h)]	
4.	Whether building is Pucca or Kacha	
5.	Whether the property residential, commercial, or industrial [rule 2 (k) and 2 (j)]	
6.	Area of open land [rule 4]	
7.	Relevant per square meter rate as determined by municipality for calculation of Taxable Property Value [rule 6(1)]	
8.	Taxable Property Value as calculated [rule 9]	
9.	Building or lands owned by widows or minors or persons subject to physical disability or mental infirmity owning to which they are incapable of earning their livelihood, where the main source of maintenance widows or minors or persons is the rent derived from such buildings.	
10.	Deduction for maintenance of building and roof water harvesting (if applicable.)	
11.	Buildings and lands in occupation of owner for his residence shall be exempted from property tax to the extent of fifty percent.	
12.	In addition to exemptions under rule 9,10 above and rule 11 give details of exemptions under section 136 of the Madhya Pradesh Municipal Corporation Act, 1956 or section 127-A of the Madhya Pradesh Municipalities Act, 1961.	
13.	Property tax payable on taxable property value [rule 10]	
14.	Consolidated amount of General Sanitary Tax, General lighting Tax and General Fire Tax (minimum amount prescribed by the Government + the amount of percentage of property tax determined by the municipality)	
15.	Education Cess (As determined by the Council)	

16.	Urban Development Cess (As determined by the Council)	
17.	Amount of Surcharge if payable	
18.	Total amount being paid to the Municipal Fund (Total 9+10+11+12+13)(In figures and words)	
Note: (1) Extracts of the rules as referred to in the return may be seen at the next page. (2) For each property separate return shall be filled in.		

.....
Signature of the owner/occupier
of the property

Verification

I.....s/o, w/o, d/o.....resident of.....do
verify that the information given in the return is true and that I am the
owner/occupier of the building/land for which I have given the return.

.....
Signature of the owner/occupier
of the property

Receipt

Received the return along with the copy of the receipt of amount paid/challan
relating to the year.....

Signature of the Recipient
Officer/Employee
(indicate full name and designation)

By order and in the name of the Governor of Madhya Pradesh,
RAJIV NIGAM, Dy. Secy.